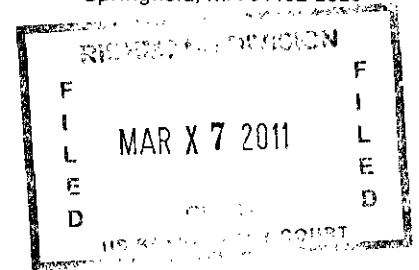


**Columbia Gas**  
**of Massachusetts**  
**A NiSource Company**

2025 Roosevelt Avenue  
P.O. Box 2025  
Springfield, MA 01102-2025

March 3, 2011

Tavener & Beran. PLC  
20 North Eighth Street 2<sup>nd</sup> floor  
Richmond, VA 23219  
Attn: Lynn L. Tavener  
Paula S. Beran



Re: Circuit City Stores, Inc. et al, Case# 08-35653, Chapter 11  
Liquidating Trust's 7<sup>th</sup> Omnibus Objection to Claims, namely Disallowance of Claims

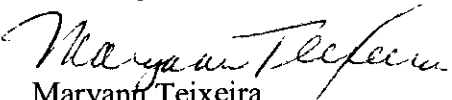
Dear Counsel:

We are in receipt of your objection to disallow certain invalid administrative claims, namely "Bay State Gas" d/b/a as Columbia Gas of Massachusetts, Claim#13090, for \$4677.86 listed under Exhibit G to be expunged due to books and records showing no liability and a post petition deposit assurance which is stated as paid to "Bay State Gas" (CMA). In reviewing our records, we find that your statement is incorrect, therefore, we are sending this notice to state our objection to the expunging of our claim.

Attached please review our printouts of each of the five post petition accounts showing ending balances, payments, as well as post petition deposits that were applied back to the outstanding balances upon termination of gas service at each site. After reviewing these attachments, I think you will conclude that payments and deposits were applied to all five locations but remaining balances are still in arrears. Thus our outstanding post petition claims to the courts to collect on these balances. We hope this is explanation suffices to state that we have never been fully satisfied for all gas charges incurred at these locations.

Should you have any questions, please contact me at 413-781-9200 x2138 or email me @ [mteixeira@nisource.com](mailto:mteixeira@nisource.com).

Sincerely,

  
Maryann Teixeira  
Revenue Recovery Dept.

/mst

Attachments

Cc: Pachulski Stang Ziehl & Jones LLP

Jeffrey N. Pomerantz, Esq.

Andrew W. Caine, Esq.

Robert J. Feinstein, Esq.

U.S. Bankruptcy Courts, District of Virginia

## 2 Customers Returned

754191008, CIRCUIT CITY STORES Multiple DBA's, Tax ID 540493876

WRITE-OFF/WB, 021342003-8, 510 PARKER ST SPRINGFIELD MA 01129, CMA

WRITE-OFF/WB, 050186009-7, 70 TAUNTON DEPOT DR TAUNTON MA 02780, CMA

## Customer Account - 050186009-7 - CIRCUIT CITY STORES

Customer Account Selected View Help

Acct. Bal = 692.21, Status is WRITE-OFF/WB

## Account Activity

Date	Description	Amount	Balance
06/25/2009	WRITE-OFF 692.21		692.21
03/16/2009	PAYMENT - TELLER CASH - BRO	1,402.16CR	692.21
03/10/2009	DPC CHARGES (GROSS 2106.41)	12.04	
03/10/2009	CA STATEMENT DUE 04/05/2009		2,094.37
03/10/2009	TOTAL TAX CHARGES	59.84	
03/10/2009	UTILITY - GAS 599992007	1,267.37	
03/10/2009	TRANSFER FROM 039943001	635.00CR	
02/23/2009	PAYMENT - TELLER CASH - BRO	3,436.96CR	1,402.16
02/19/2009	CA STATEMENT DUE 03/17/2009		4,839.12

## Pending/Rejected

Status	Date	Transaction	Amount	Tax Amount

## General

## Finc'l Sumry

## Finc'l Activity

## Deferred

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## Serv Accts

## Budget Info

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## CrAgr/Collect

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## Notes

## Current billing and adjustment activity

Payments  
deposit applied

My Doc

1 Customers Returned

My Cor

+	WRITE-OFF/WB, 021342003-8, 510 PARKER ST SPRINGFIELD MA 01129 CMA
+	WRITE-OFF/WB, 050186009-7, 70 TAUNTON DEPOT DR TAUNTON MA 02780, CMA
+	WRITE-OFF/WB, 057186001-8, 175 HIGHLAND AVE SEEKONK MA 02771, CMA

My Me

**Customer Account - 057186001-8 - CIRCUIT CITY STORES**

Customer Account Selected View Help

Acct. Bal = 1,964.81, Status is WRITE-OFF/WB

Account Activity

Date	Description	Amount	Balance
09/25/2009	WRITE-OFF 1,964.81		1,964.81
06/01/2009	DPC CHARGES (GROSS 1982.61	17.80	
06/01/2009	CA STATEMENT DUE 06/27/2009		1,964.81
06/01/2009	TOTAL TAX CHARGES	113.80	
06/01/2009	UTILITY - GAS 752232006	2,346.01	
06/01/2009	ADJUSTED UTILITY BILL (Adjust	2,296.17CR	
06/01/2009	CANCEL SALES TAX (adjustment	111.31CR	
03/17/2009	CA STATEMENT DUE 04/12/2009		1,912.48
03/17/2009	TOTAL TAX CHARGES	111.31	
03/17/2009	UTILITY - GAS 752232006	2,296.17	
03/17/2009	TOTAL SEVER FROM BS4976004	2,749.00CR	
03/13/2009	PAYMENT - TELLER CASH - BRO	2,742.14CR	0.00
03/13/2009	CA STATEMENT DUE 03/15/2009		0.00

Pending/Rejected

Status	Date	Transaction	Amount	Tax Amount

General

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Close All

Supply Cabinet

Close All

Supply Cabinet

Current billing and adjustment activity

deposit applied  
payment

## 2 Customers Returned

WRITE-OFF/WB, 057186001-8, 175 HIGHLAND AVE SEEKONK, MA 02771, CMA

WRITE-OFF/WB, 077022008-4, 175 HIGHLAND AVE SEEKONK, MA 02771, CMA

WRITE-OFF/WB, 298086002-8, 510 PARKER ST SPRINGFIELD, MA 01129, CMA

## Customer Account - 298086002-8 - CIRCUIT CITY STORES

Customer Account Selected View Help

Acct. Bal = 845.06, Status is WRITE-OFF/WB

## Account Activity

Date	Description	Amount	Balance
05/25/2009	WRITE-OFF 845.06		845.06
03/19/2009	PAYMENT - TELLER CASH - BRO	2,652.05CR	845.06
03/11/2009	DPC CHARGES (GROSS 3508.18)	11.07	
03/11/2009	CA STATEMENT DUE 04/06/2009		3,497.11
03/11/2009	TOTAL TAX CHARGES	54.73	
03/11/2009	UTILITY - GAS 259452003	1,165.33	
03/11/2009	TRANSFER FROM - 015976004	3,500.00	
02/23/2009	CA STATEMENT DUE 03/21/2009		2,652.05
02/23/2009	TOTAL TAX CHARGES	122.96	
02/23/2009	UTILITY - GAS 259452003	2,529.09	
02/19/2009	PAYMENT - TELLER CASH - BRO	2,573.82CR	0.00
01/25/2009	CA STATEMENT DUE 02/21/2009		2,573.82

## Pending/Rejected

Status	Date	Transaction	Amount	Tax Amount

## General

## Finc'l Sumry

## Finc'l Activity

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Current billing and adjustment activity

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## 2 Customers Returned

- WRITE-OFF/WB, 057186001-8, 175 HIGHLAND AVE SEEKONK MA 02771, CMA
- WRITE-OFF/WB, 077022008-4, 175 HIGHLAND AVE SEEKONK MA 02771, CMA
- WRITE-OFF/WB, 298086002-8, 510 PARKER ST SPRINGFIELD MA 01129, CMA
- WRITE-OFF/WB, 353412001-9, 1775 WASHINGTON ST HANOVER MA 02339, CMA
- WRITE-OFF/WB, 615976004-4, 350 PATRIOT PL FOXBORO MA 02035, CMA

## Customer Account - 615976004-4 - CIRCUIT CITY STORES

Customer Account Selected Edit View Help

Acct. Bal = 186.41, Status is WRITE-OFF/WB

## Account Activity

Date	Description	Amount	Balance
07/26/2009	WRITE-OFF 186.41		186.41
03/13/2009	DPC CHARGES (GROSS 207.76)	21.35	
03/13/2009	CA STATEMENT DUE 04/10/2009		186.41
03/13/2009	TOTAL TAX CHARGES	108.88	
03/13/2009	UTILITY - GAS 362293009	2,247.53	
03/13/2009	TRANSFER FROM 539943001	2,170.00CR	
03/09/2009	PAYMENT - TELLER CASH - BRG	2,994.86CR	0.00
02/12/2009	CA STATEMENT DUE 03/10/2009		2,994.86
02/12/2009	TOTAL TAX CHARGES	139.29	
02/12/2009	UTILITY - GAS 362293009	2,855.57	
02/09/2009	PAYMENT - TELLER CASH - BRG	3,419.85CR	0.00

## Pending/Rejected

Status	Date	Transaction	Amount	Tax Amount

## General

## Fincl Sumry

## Fincl Activity

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## Deferred

## Pending Rcpt

## Serv Accts

## Budget Info

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## CrAgr/Collect

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Site List

payments  
deposit applied

Customers Returned

- WRITE-OFF/WB, 057186001-8, 175 HIGHLAND AVE SEEKONK, MA 02771, CMA
- WRITE-OFF/WB, 077022006-4, 175 HIGHLAND AVE SEEKONK, MA 02771, CMA
- WRITE-OFF/WB, 298086002-8, 510 PARKER ST SPRINGFIELD MA 01129, CMA
- WRITE-OFF/WB, 353412001-9, 1775 WASHINGTON ST HANOVER MA 02339, CMA
- WRITE-OFF/WB, 615976004-4, 350 PATRIOT PL FOXBORO MA 02035, CMA
- WRITE-OFF/WB, 676276009-0, 399 WESTGATE DR BROCKTON MA 02301, CMA
- WRITE-OFF/WB, 688086002-6, 1775 WASHINGTON ST HANOVER MA 02339, CMA

Customer Account - 688086002-6 - CIRCUIT CITY STORES

Customer Account Selected View Help

Acct. Bal = 1,041.70, Status is WRITE-OFF/WB

Account Activity

Date	Description	Amount	Balance
06/25/2009	WRITE-OFF 1,041.70		1,041.70
03/19/2009	PAYMENT - TELLER CASH - BRO	2,558.05CR	1,041.70
03/16/2009	DPC CHARGES (GROSS 3615.18	15.43	
03/16/2009	CA STATEMENT DUE 04/11/2009		3,599.75
03/16/2009	TOTAL TAX CHARGES	77.69	
03/16/2009	UTILITY - GAS 067322008	1,624.01	
03/16/2009	TRANSFER FROM 405976004	660.00CR	
02/23/2009	CA STATEMENT DUE 03/21/2009		2,558.05
02/23/2009	TOTAL TAX CHARGES	118.49	
02/23/2009	UTILITY - GAS 067322008	2,439.56	

Pending/Rejected

Status	Date	Transaction	Amount	Tax Amount

*payments  
deposit applied*

Current billing and adjustment activity

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